



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

JUL 20 2009

DCA Western Field Office
90 7th Street, Suite 4-600
San Francisco, CA 94103

Curtis Yokoi, Chief
Fiscal Systems Bureau
California Department of Social Services
744 P Street
Sacramento, CA 95814

Dear Mr. Yokoi:

This letter provides approval of the 2007/2008 California Department of Social Services Cost Allocation Plan (Plan) for the County Welfare Departments, which was submitted to us by letter dated August 8, 2008, and subsequently revised on August 20, 2008, January 27, 2009, January 28, 2009, and June 15, 2009. The effective date of the Plan is July 1, 2007.

The approval covers all cost pools and allocation methodologies with the exception of the costs allocated using program codes 0881, 6771, and 7071. The State has agreed to work with the Administration for Children and Families to resolve the issues related to these codes.

Acceptance of actual costs in accordance with the approved Plan is subject to the following conditions:

- 1) The information contained in the Plan and provided by the State in connection with our review of the Plan is complete and accurate in all material respects.
- 2) The actual costs claimed by the State are allowable under prevailing cost principles, program regulations and law.
- 3) The claims conform with the administrative and statutory limitations against which they are made.

This approval relates only to the methods of identifying and allocating costs to programs, and nothing contained herein should be construed as approving activities not otherwise authorized by approved program plans or Federal legislation and regulations.

Implementation of the approved Cost Allocation Plan may subsequently be reviewed by authorized Federal staff. The disclosure of inequities during such reviews may require changes to the Plan.

If you have any questions concerning the contents of this letter, please contact Kitty Unti of my staff at (415) 437-8498.

Sincerely,

Wallace Chan
Director

cc: Pat Colonnese, ACF
Gloria Nagle, CMS
Cynthia Turner, FNS/USDA
Gayle Smith, ORR

State of CALIFORNIA

**DEPARTMENT
OF
SOCIAL SERVICES**

**COUNTY WELFARE DEPARTMENT
COST ALLOCATION PLAN (CAP)**

**PREPARED BY
THE FISCAL SYSTEMS BUREAU
2007/2008**

**CALIFORNIA DEPARTMENT OF SOCIAL SERVICES
COUNTY WELFARE DEPARTMENT (CWD) COST ALLOCATION PLAN (CAP)**

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Introduction

The California Department of Social Services (CDSS) employs a State supervised county operated public assistance system. The CDSS CAP for Direct and Indirect Costs sets forth the methods that the State will use to identify and allocate State level costs to appropriate programs, in order to properly claim Federal Financial Participation (FFP) funds. Likewise, this CWD CAP describes the allocation basis and direct charge rationale for those same programs/projects operated by counties and supported by Federal fund sources identified in the CDSS CAP.

These program costs are charged on the County Expense Claim (CEC). The reporting of administrative costs is performed on a continuous cash flow basis at the county level. The costs are reported to the state via the CEC on a quarterly basis.

Cost Allocation Concept

The purpose of the CAP is to provide the CWD with the means for determining the non-aid payment (services and administration) costs applicable to each program. Such a cost determination is necessary to: (1) satisfy Federal reporting and funding requirements; (2) determine appropriate Federal and State financial reimbursement for each of the welfare programs; and (3) provide the CWD and the CDSS with reasonably accurate expenditure data required for the efficient management of the welfare operation.

The CWD CAP uses time or observations reported by designated staff as the basis for distributing costs to any of the functions, i.e., Social Services, CalWORKs, Other Public Welfare Programs, Child Care, Non-Welfare, and Generic, and/or programs within a function. Under the cost allocation concept, the task of the CWD having to identify and direct charge costs to a specific program, where impractical, is minimized.

The CWD's, to the extent possible, have the capability to accurately identify costs directly benefiting a specific function or program, and to identify and charge those costs directly to that function or program.

To create, delete, and/or accommodate changes to support programs and related activities, CDSS' Fiscal Policy Bureau transmits quarterly, or as needed, County Fiscal Letters (CFLs) directing counties regarding appropriate time study and cost claiming requirements. In conjunction with this Plan, CFLs help ensure effective program delivery by providing detailed fiscal information necessary to ensure an equitable sharing of costs among Federal, State, and County entities. These letters also continue to follow prescribed cost plan methods and do not typically necessitate a CWD CAP amendment. Cost plan methodology changes will be submitted as amendments for Federal approval. http://cwda.org/downloads/cec_revised_2005.pdf

The primary basis for distributing costs through the CWD CAP is individual caseworker time studies for the Social Services, CalWORKs, Other Public Welfare Programs, Child Care, Non-Welfare, and Generic functions. In each county, specific staff, primarily case-carrying social workers, eligibility determination workers, fraud investigators, employment services workers, selected child care support workers, and the first-line supervisors of these staff are required to participate in the time study process each calendar quarter. Effective July 1, 1991, counties may elect one of two time study methodologies.

- (a) A single random moment time study of the above staff, using the codes and definitions specified in Attachment C, and meeting standards specified in Attachment D.
- (b) Instructions for the mid-month time study process using codes and definitions in Attachment C, and an example of the Generic Time Study form (DFA 10) is contained in Attachment E. (Per County Fiscal Letter 97/98-64, counties are now given the option of designing their own forms instead of using the DFA 10 and DFA 7.) On this form, the staff records and accumulates time spent on a particular program for four consecutive weeks of every quarter. The time study form is completed in the mid-month of each of the four quarters or on 22 randomly selected days of each quarter. Counties that complete a mid-month time study have the option of using the calendar month or two consecutive biweekly payroll periods that most closely match the mid-month time study as the time study period. Counties that choose the 22 random day method will use a random numbers chart to select the 22 days; an example of this chart and process are included in Attachment F.

Clerical and administrative support salaries are identified to any function and/or program level through a separate time study/time certification process. During the mid-month of each quarter, clerical and administrative support staff either time study or time certify their activities on the Support Staff Time Report (DFA 7) (see Attachment E), or a form designed by their county, to the appropriate benefiting level in accordance with a Support Staff Time Reporting Plan (SSTRP). The counties are required to submit a SSTRP annually to the Department pursuant to County Fiscal Letter (CFL) No. 00/01-74, dated April 30, 2001.

The SSTRP is submitted by the 40 largest CWDs for review and completeness. This document specifies how CWD support staff capture their time: time study (continuous daily reporting during the mid-month) or time certify (end of month reporting for the mid-month) and to which benefiting level: generic (department-wide), function (one or more of the functions), or directly to specific programs. The 18 smaller counties have limited staff and typically assist in every aspect of the CWD. Therefore, these counties may report staff time studies as generic or develop a SSTRP if they decide to report time to another level (other than generic).

In counties that use the mid-month time study, CWD staff performing electronic data processing (EDP) and staff development activities are required to maintain continuous time records throughout the entire quarter. These time studies would not

identify costs equitably because the activities and benefiting programs change throughout the quarter. In counties which use the 22 random days, these staff time study only on 22 random days.

At the end of each quarter, time study summaries are compiled for the purpose of allocating generic and/or functional costs. First, caseworker time, or observations, is summarized into programs within functions. The CWDs shall use either: (1) allocable caseworker hours/observations based upon appropriate time study data, or (2) the total paid caseworker hours. Ratios are then developed for each function to distribute the allocable CWD administrative costs to the functions. The caseworker time, or observations, is also the basis for distributing casework salaries, benefits, and allowable general administrative costs to the programs within each function. This methodology is not used for those CWD costs that are identified directly to the program level through an alternative methodology. Please reference the Support Operating Costs and Direct Costs sections for the alternative methodology.

Second, ratios are developed to distribute support staff salaries to the appropriate level for further allocation through the County Expense Claim (CEC). Support staff hours accumulated in this process are used only to direct the support staff salaries and benefits to the appropriate level within the CWD, not to allocate other administrative costs.

Finally, staff assigned to EDP and staff development time study to the appropriate level based upon their activities, for distribution of their salary and benefits. If staff time study to generic their salary and benefits are allocated to function based on a ratio of the quarterly total active EDP cases on the system by function. However, if staff time study to function or multi-function, caseworker time study ratios allocate costs to the program level.

Accumulation of Costs into Cost Pools

At the end of each quarter, CWD costs are accumulated into six primary cost pools on the CEC to distribute costs to the benefiting functions and programs. These six pools, as identified on the DFA 325.1 (Attachment B) are:

- (1) Casework Costs, (2) Support Staff Costs, (3) Support Operating Costs, (4) EDP Costs, (5) Staff Development Costs, and (6) Direct Costs.

A summary of the costs included in each of these pools, along with the allocation methods used for each, is provided below. A description of the costs included in each cost pool is included in Attachment A.

I. Casework Costs

This cost pool captures the salaries and benefits paid to caseworkers and their first-line supervisors. The salaries and benefits reported for each of the functions are allocated to the programs within each function based on the caseworker time study hours, or observations, reported for each program.

Total caseworker salaries and benefits, as well as the summary of time study hours or observations, are reported on the DFA 325.1 (Attachment B).

II. Support Staff Costs

This cost pool accumulates, from the Support Staff Summary and Support Staff Salary Distribution to Program forms, the salaries and benefits paid to employees performing support activities in accordance with the SSTRP.

Counties using a payroll and labor distribution system which identifies support staff salaries to the level identified in the SSTRP are not required to pool and allocate costs using the Support Staff Summary. The salaries and benefits reported to generic and to each of the functions are allocated to the programs within each function in the same manner as the caseworker salaries, i.e., using caseworker time study hours, or observations, reported directly to the appropriate program in the CEC.

Support staff salaries and benefits are reported by function on the DFA 325.1 and distributed to the individual benefiting programs on subsequent pages of the CEC.

III. Support Operating Costs

CWDs shall distribute support operating costs as follows: (1) allocated based upon a ratio of caseworker allocable time study hours/observations; or (2) distributed based upon total paid caseworker hours, or (3) direct charged to a function and/or program. The chosen alternative is dictated by a CWD's ability to accurately identify and compile related costs. Direct charge methodologies will be based on a reasonable causal relationship to the specific cost category, e.g., square footage for space, mileage rate for travel, etc. Consistent treatment of such costs will be subject to review. Quarterly support operating costs which typically have a department wide benefit to all programs, or that cannot be direct charged to a function and/or program, will be distributed to the functions based on a ratio of total caseworker allocable hours/observations, or total paid casework hours.

Support operating costs are reported by function on the DFA 325.1 and distributed to the individual benefiting programs on the subsequent pages of the CEC.

IV. EDP Costs

This cost pool captures the costs associated with the development, implementation and maintenance and operations (M and O) of EDP systems used in the administration of public assistance programs.

Costs reported in this cost pool include the salaries and benefits of CWD staff assigned to the EDP organizational unit, including support staff, as well as the

prorated salary and benefits of CWD non-EDP staff who are temporarily or intermittently assigned to work on an EDP developmental project. Please note that a "unit" of EDP equipment is a configuration of equipment that is required to function in a usable manner. For Example, a PC is comprised of a CPU with all the necessary internal components, monitor, keyboard, mouse and any other item that would be necessary for the "unit" to operate in an expected manner. General Purpose equipment as defined in OMB A-87 means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment and motor vehicles. Also reported in this cost pool are the costs directly associated with operating an EDP system, e.g., equipment, supplies, software, and services whether incurred directly by the CWD or purchased from a public or private agency. All costs for EDP are identified to one of two categories for reporting purposes: M and O (costs associated with the functioning of the automated system), or developmental (costs associated with the design, development, and installation of the automated system). Costs for each category are allocated using a separate EDP cost allocation methodology.

EDP costs are reported on the DFA 325.1 by function and distributed to the individual benefiting programs on subsequent pages of the CEC.

EDP Development Cost Methodology

Federal regulations, 45 Code of Federal Regulations (CFR) Part 95.631(a), and Part 45 CFR 1355.50 -1355.57 requires the State to: specifically identify which items of costs constitute development costs; assign these costs to specific project cost centers; and, distribute these costs to funding sources based on the specific identification, assignment, and distribution outlined in the approved Advance Planning Document (APD). Federal regulations specifically identified in 45, Part 1355.50, reference SACWIS cost distribution requirements.

M and O Cost Methodology

Federal regulations, 45 CFR, Part 95.631(b), and Part 45 CFR 1355.50 - 1355.57, requires the cost incurred for the operations of an EDP system be identified and assigned by the State agency to the funding sources in accordance with the approved cost allocation plan required by Subpart E of the same part. Federal regulations specifically identified in 45, Part 1355.50 - 1355.57, reference SACWIS cost distribution requirements.

Accordingly, M and O costs are distributed to the benefiting programs using the individual caseworker time study hours, or observations, of the Social Services, CalWORKs, Other Public Welfare Programs, Child Care, Non-Welfare and Generic functions. However, prior to this distribution process, M and O costs are first directly identified to the project and then to the benefiting function(s) or program level. If determined to be generic in nature, costs are further allocated to function based on a ratio of the quarterly total active cases on the system by

function. After assignment to the appropriate level, the M and O costs are allocated to the benefiting programs using ratios developed from caseworker hours or observations. M and O costs for any system developed and operated to benefit a single program will be charged only to that benefiting program. Those programs that do not benefit from EDP M and O are not charged costs from this cost category.

EDP Cost Allocation (CWS/CMS)

1. All cost allocation must include all Programs benefiting from the activity/service/procurement.
2. For CWS/CMS (the State's SACWIS), first determine if the EDP function/activity/service involves the CWS/CMS by using the SACWIS/Non-SACWIS matrix which is found in CFL 03/04-27, as a guide. If so, can the proportion allocable to CWS/CMS be easily identified and justified as a direct charge? If the function/activity/service can be easily allocable to CWS/CMS, counties must use the following codes and percentages for these charges.

Title IV-E	77.28%	Code 536
TANF	15.02%	Code 513
TANF	.08%	Code 544
TANF	.16%	Code 556
Title XIX	6.38%	Code 144
Title XIX	.00%	Code 150
Title XIX	.05%	Code 168
Chaffee/ILP	.30%	Code 182
Chaffee/ILP	.54%	Code 184
State	01%	Code 135
State	.04%	Code 175
State	.12%	Code 588
County	.03%	Code 165

3. If only a portion of costs can be directly identified and charged to CWS/CMS and the balance is Non-CWS/CMS, the Non-CWS/CMS costs must be identified to the appropriate benefiting programs with the correct Program codes.
4. If the Non-CWS/CMS costs cannot be reasonably identified and direct charged, counties may use a summary of the most recent 4 quarters of Social Workers' time studies to Programs to allocate these EDP costs or to the appropriate function level.

V. Staff Development Costs

This pool captures the costs associated with the operation of the staff development office and the provision of CWD staff training. Costs reported to this cost pool include: the salaries and benefits of staff assigned as trainers to the staff development office; salaries and benefits of support staff; all operating costs of the staff development office including supplies, travel, equipment, and space (when separate from the welfare complex); purchase of outside training courses which includes salaries and benefits, travel and per diem for consultants, and costs determined by federally-approved indirect cost rates of educational institutions; teaching materials and equipment; trainee costs including salaries and benefits, travel, per diem, and educational costs which meet the criteria established in 45 CFR Part 235.60-66. Training costs claimed under title IV-E must meet the criteria set forth in 45 CFR 1356.60. In addition to 45 CFR 1356.60, criteria that applies to costs eligible at the Title IV-E enhanced rate are governed by 45 CFR 235.60-66(a) and these requirements govern not only trainee costs but also trainer costs. Indirect costs cannot be claimed at the enhanced rate if the costs do not meet the criteria outlined in 45 CFR 235.64. For training and education outside of the agency, they must meet the criteria outlined in 45 CFR 235.64(c).

Staff development trainers, their first-line supervisors, and non-supervisory staff development administrators are required to time study continuously. Time is separately identified to program or the functional categories: Social Services-General; Other Public Welfare Programs-General, CalWORKs-General, Child Care-General, and Non-Welfare-General, and generic staff development.

At the end of the quarter, the trainers' salaries and benefits and the operating costs of the staff development office are identified to either the program, function, or generic category, based on the trainers' time studies. All staff development purchase of services, out-service training costs, and trainees' direct costs are directly identified to the appropriate program, function, or generic category. After the generic costs are distributed to function based on the casework function ratios, the Social Services-General, Other Public Welfare Programs-General, CalWORKs-General, Child Care-General, and Non-Welfare-General costs are distributed to the appropriate programs based on the functional caseworker time study hours, or observations. Total staff development costs are then summarized by program and carried forward to the staff development funding pages of the CEC. These costs are then reported by function on the DFA 325.1 and allocated to the benefiting programs on the funding pages of the CEC.

VI. Direct Costs

This cost pool summarizes, by function, those costs that are directly identifiable to specific programs. In the CalWORKs and Child Care Functions it further identifies costs as unemployed and employed. The costs are reported in detail on the Direct Cost Input Schedule of the CEC by specific program. Direct

costs, which are primarily expenditures made on behalf of CWD clients, or costs which can accurately be determined to benefit only one program, are not included in the allocation process. Such costs may include CWD support operating costs that directly benefit a program or program start-up and one-time only costs that cannot equitably be distributed via the normal allocation process.

Direct costs reported in this pool include the salaries and benefits of CWD caseworker staff who are assigned on a permanent basis to a client-related service delivery center, e.g., a CWD-operated emergency shelter care facility or child care center and the overhead costs of operating the service center. Direct program service costs, such as supportive services for clients and third-party service contracts are reported here as well.

The CWDs, to the extent possible, shall direct charge overtime salary costs to a program. These overtime salary costs must be charged to the program that was reasonably determined by the CWD to be the cause of the overtime. For example, a caseworker is called away from regular duties to work on another program. The new program consumes normal work hours and overtime is needed to maintain regular duties. The overtime hours would be charged to the new program. Likewise, if the new program requires overtime participation, then these overtime hours would also be charged to that program.

Total direct costs are reported on the DFA 325.1 and are identified to the benefiting programs on the summary pages of the CEC.

Unemployed/Employed

Based on the new Federal TANF reporting requirements the CDSS has developed a new definition of Assistance, unemployed recipients, and Non-Assistance, employed recipients, as it pertains to the CalWORKs and Child Care Functions. This distinction is found under eligible programs captured to the direct cost pool.

Non-welfare Activities

Costs of non-welfare programs and activities are identified on the CEC under the Non-welfare Function. If non-welfare activities performed by CWD staff are equivalent to activities performed by casework staff, these staff time study to the Non-welfare Function and all associated overhead costs are allocated through the CEC to county-only funding.

In some instances, the non-welfare activities are performed by administrative or clerical support staff and are not equivalent to casework activities. The support staff are required to maintain a continuous time study to identify all time spent on these activities. If it is impractical for the staff to maintain a continuous time study, other bases of allocation may be used to allocate the salary and benefits of these staff between welfare and non-welfare programs. These might include the number of staff supervised, number of documents processed, population

served, or other equitable bases. At the end of each quarter, the salary and benefits are allocated between welfare and non-welfare programs.

In order to identify the indirect costs associated with the non-welfare activities, the CWD has the option to use the predetermined rate developed by CDSS or to develop an indirect cost rate (ICR) specific to the staff involved. The predetermined rate for each county is calculated by CDSS as follows: by county, the total cost for travel, space, other operating, and purchase of services is divided by the total costs of salaries and benefits of administrative, clerical, caseworker, and EDP staff. The percentage that results is the county-specific indirect cost rate. The development and approval of an ICR must be in accordance with the Guide for State and Local Agencies-Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Grants and Contracts with the Federal Government (OASC-10). The predetermined ICR is applied to the portion of the support staff's salary and benefits associated with the non-welfare activities; an ICR developed by the CWD is applied to the same cost elements which are included in the base. The salary, benefits, and indirect costs for the non-welfare activities are reported under the Non-welfare Function of the CEC.

Extraneous Costs

This section of the CEC is used to report expenditures of the CWD that cannot be allocated through the CEC; or are unallowable for State and Federal financial participation. These include:

(a) Financing/Interest Costs:

- (1) Interest on borrowed capital or the use of a governmental unit's own funds.
- (2) Financing costs (including interest) on otherwise allowable costs of equipment incurred and paid prior to September 1995.
- (3) Financing/interest costs are subject to the condition outlined in OMB Circular A-87, Attachment B, Item 26, Subsection b.

(b) The portion of a lease payment for a capitalized asset, such as buildings or equipment, which is in excess of depreciation or use allowance;

(c) Costs unallowable for reimbursement under Federal cost principles, including local government expenses, legislative expenses, fines, penalties, and entertainment expenses;

(d) Interest or reserve account contributions included in billings from county internal service funds;

- (e) Costs of supportive services which are not issued to clients in the quarter, i.e., bus passes;
- (f) Costs claimed via a monthly claim/invoice process, i.e. Interim Statewide Automated Welfare System (ISAWS)

VII. OTHER

Federal and Nonfederal Persons Count for Quarter

The ratios of Nonfederal children to total Foster Care (FC) or Adoptions Assistance children served by the CWD during the quarter is developed and applied to all eligible Adoption Assistance and FC costs in order to equitably distribute Title IV-E Federal funds on behalf of federally-eligible children.

The One-Third Initial Eligibility Shift

The common eligibility determination costs for the CalWORKs, Food Stamps and Medi-Cal (Medicaid) Programs are distributed as follows. County staff report activities that are common to any recipient who applies for these multiple programs to a single time study code under which basic eligibility requirements have been aligned. The costs are then shared equally, one-third (1/3) each, between each of the benefiting programs: CalWORKs, Food Stamps and Medi-Cal.

Public Assistance Food Stamps (PAFS) Caseload Shift

In lieu of the time study process, CDSS will use an alternate allocation method to distribute PAFS costs. The CDSS will use the FS and CalWORKs caseload data to develop a ratio to determine the portion of the cost that benefits the FS Program. This methodology is similar to the federal/nonfederal persons ratio used for the FC Program.

The ratio will be applied to specific program codes that capture the eligibility determination activities and ongoing maintenance of combined FS and CalWORKs cases. This computation will identify the percentage of cost for the combined case and distribute the cost proportionally between FS and CalWORKs.

California Food Assistance Program (CFAP)

In lieu of the normal time study process, CDSS uses an alternative allocation methodology, approved by the Food and Consumer Service, United States Department of Agriculture, for distributing food stamp administrative costs to CFAP. This methodology is similar to the federal/nonfederal persons ratio used for the FC Program.

The ratio of CFAP participants to total food stamp participants served by the CWD during the claim quarter is developed and applied to total food stamp

administrative costs (both Public and Non-assistance Food Stamp) to determine the nonfederal share. For federal reporting purposes, the nonfederal share is subtracted from total food stamp administrative costs.

Two-Parent Family Caseload Shift

In lieu of the normal time study process, CDSS uses an alternative allocation methodology for distributing Two-Parent Family costs to CalWORKs. This methodology is similar to the federal/nonfederal persons ratio used for the FC Program.

The ratios of Two-Parent Families to total CalWORKs cases served by the CWD during the quarter is developed and applied to the total CalWORKs expenditures for eligibility and case management activities to distribute costs for Two-Parent Family cases.

Safety Net Eligibility Costs

In lieu of the normal time study process, CDSS uses an alternative methodology for identifying Safety Net eligibility costs. The ratio of safety net families to total CalWORKs cases, excluding Two-Parent Families, is developed for the prior SFY and applied to current CalWORKs eligibility expenditures (excluding Two-Parent Family expenditures) as the state share of costs. The state share represents the eligibility costs for the safety net cases.

Emergency Assistance (EA)-Crisis Resolution (CR) Case Management (CM) Unit Cost

Utilizing caseload data for determining eligible unit costs associated with EA-CR CM activities based on a unit cost methodology, this method creates individual Child Welfare Services (CWS)-CM unit costs for the following CWS components: Family Maintenance (FM), Family Reunification (FR), and Permanent Placement (PP). The resulting unit costs are derived from:

- Time study hours reported to CWS-CM;
- The number of cases in each component receiving CM services.

The individual CWS-CM unit costs for the CWS component is applied to active EA cases receiving the exact same CM activities/services. The result of the calculation is the EA case management costs eligible for State reimbursement.

TANF Performance Incentives

Welfare and Institutions Code Section 10544.1 established performance incentives to counties to move CalWORKs recipients to employment. Counties may use TANF federal incentive funds for expanded services and benefits that directly lead (or can be expected to lead) to the accomplishment

of one of the four purposes of the TANF program. All expenditures must be reported under existing program codes. Both state and federal performance incentive expenditures will continue to be reported on the CEC addendum page.

IV-E Waiver Demonstration Project

This is a five-year demonstration project to test the effect of a flexible funding strategy on the Child Welfare System. In accordance with the federal Waiver Terms and Conditions, the CAP implementation date for all participating counties was January 1, 2007. Participation is at the option of the county, subject to California Department of Social Services (CDSS) approval and provided that the county has entered into a Memorandum of Understanding (MOU) with CDSS. Each participating county submits to CDSS a detailed implementation plan describing specific strategies, procedures, and timelines for implementing the CAP. Under the federal Waiver Terms and Conditions, the Child Welfare Services (CWS) and Probation Title IV-E expenditures are capped based on the approved methodology; therefore, in order for a county to participate in the CAP, a joint recommendation for the County Plan from the County Welfare Department and the Probation Department is required, in addition to the County Board of Supervisors' approval. The CDSS, in conjunction with the County Welfare Directors Association, community partners, and stakeholders develops the criteria used for the county selection process.

The methodology for allocation of IV-E Waiver Demonstration Project funds is as follows:

- 1. Waiver Base – The federal base allocation is the county's average of Federal Fiscal Year (FFY) 2003 thru FFY 2005 Title IV-E actual expenditures for administration and assistance with an annual growth of two percent beginning in FFY 2006. The GF for Foster Care (FC) Assistance is a capped base allocation based on the actual expenditures for FY 2005-06. For Child Welfare Services (CWS) related programs, CWS Basic, and FC Administration, the GF base allocation is based on the FY 2006-07 allocations with an annual growth of two percent beginning in FY 2007-08. Participating counties are required to provide funding equal to their FY 2005-06 actual expenditures. The allocation includes FC maintenance payments and CWS administration costs but excludes costs for training, licensing related activities, adoption administration and assistance, non-recurring adoption costs, reimbursements, evaluation, and Statewide Automated Child Welfare Information System (SACWIS).**
- 2. Non-Base Waiver – These are new activities that are not included in the Waiver Base as well as those existing funds not included in**

the Waiver Base. Some of these activities may be federal Title IV-E eligible; however, since the federal Title IV-E Waiver capped allocation cannot be increased, only the GF amount is provided for each of these activities. The funds for these activities were distributed to IV-E Waiver Counties using the same methodology as for the remaining 56 counties.

- 3. Non-Waiver Allocation – These funds are for all other activities within FC Administration and CWS that are excluded from the Waiver. These funds include non-Title IV-E activities as well as Title IV-E funded staff development, relative approvals, and SACWIS. The federal Title IV-E share of costs for these activities is not subject to a cap. The funds for these activities were distributed to all counties in the same methodology as in previous years. In addition, the evaluation costs are outside of the waiver and considered non-waiver expenditures.**

DEFICIT REDUCTION ACT (DRA) IMPLEMENTATION ACT of 2005 for Title IV-E Reimbursement Of Administrative Costs

The DRA, Public Law 109-171, amended Title 4, Section 472 and Section 473 of the Social Security Act that governs the Federal Foster Care Maintenance Payments and Adoption Assistance programs was signed into law on February 8, 2006. In addition, ACYF-CB-PI-06-06, dated August 23, 2006; provides guidance on effective dates regarding the new DRA provisions in Title IV-E, and information on submitting claims for Federal Financial Participation.

The statutory provisions under the DRA limit Title IV-E reimbursement of administrative costs to a period of not more than one calendar month when a child moves from a federally ineligible facility into a foster family home or child care institution licensed or approved by the State.

Administrative Costs for Children in Ineligible Facilities

County Welfare Department (CWD) staff time study to selected codes designating the type of activity (e.g., eligibility determination, case management, training, etc.) they perform. The associated costs are then discounted by applying the ratio of federal to nonfederal children in foster care to determine Title IV-E eligible costs. . Effective February 8, 2006, the DRA limited Federal Financial Participation for such costs when a child moved from an unlicensed, unapproved, or otherwise unallowable Title IV-E facility (i.e., non-foster care settings such as juvenile detention facilities, hospitals, or emergency shelter care facilities with more than 25 beds), to a federally eligible facility. Allowable administrative costs are limited to one calendar month immediately preceding the child's movement to the eligible facility.

To comply with the DRA change, effective February 8, 2006, counties will determine allowable Title IV-E administrative costs by identifying otherwise Title IV-E eligible children placed in non-foster care settings and tracking their transition to eligible facilities. Each county will develop and maintain a manual process that accurately identifies when a child is counted as a nonfederal case versus a federal case based on their eventual placement into a federally eligible facility. The federal/nonfederal case count from this manual process will be used to adjust the nonfederal discount rate applied to determine Title IV-E eligible costs on the CEC as follows:

The number of children whose foster care cash grant is paid with federal versus nonfederal funds will be obtained from the same data source used for preparing the original assistance claims. These numbers will be adjusted as follows to reflect the one calendar month provision in the DRA.

- a. When a child transitions from an ineligible to an eligible facility, the nonfederal count will be decreased with an offsetting increase to the federal count to coincide with eligible Title IV-E administrative time (i.e., the one calendar month immediately preceding the child's movement to an eligible facility).
- b. The tracking described in Item (a) above will be maintained in a manner that correctly reflects the child's time in an ineligible facility.
- c. Federal and nonfederal persons count data will be carried forward to the County Expense Claim, Form DFA 325.1.
- d. The CEC automated system will calculate the ratios of federal and nonfederal persons to total foster care cases. These ratios will be applied to total foster care administrative costs consistent with the methodology in the current federally-approved CWD CAP to identify eligible Title IV-E administrative costs. The applicable language in the current CAP is as follows:

"The ratios of Nonfederal children to total Foster Care (FC) or Adoptions Assistance children served by the CWD during the quarter is developed and applied to all eligible Adoption Assistance and FC costs in order to equitably distribute Title IV-E Federal funds on behalf of federally-eligible children."

Examples

An otherwise Title IV-E eligible child who had been hospitalized beginning September 1, 2006, is moved from the hospital to a licensed foster family home on January 25, 2007. Federal Financial Participation (FFP) may be claimed beginning December 1, 2006 through January 25, 2007, and for as long as the child remains federally eligible and in a federally eligible facility.

An otherwise Title IV-E eligible child is removed from home on November 15, 2006, is immediately placed into a county's federally ineligible receiving shelter, and remains in that shelter until December 2, 2006, at which time the child is moved to a licensed foster family home. Administrative costs associated with the otherwise Title IV-E eligible child can be claimed beginning November 15, 2006.

An otherwise Title IV-E eligible child is transitioning from a detention facility to a Title IV-E eligible foster care placement. Administrative costs associated with the child, e.g., case management, may be claimed for the calendar month that immediately precedes the month in which the child moves to the licensed facility. For example, if the child is moved from a detention center to a licensed group home on January 15, 2007, administrative costs associated with the child may be claimed beginning December 1, 2006.

Justification to Use Current Methodology:

California's federally approved cost allocation plan currently provides for the allocation of Title IV-E administrative costs based on the ratio of federally eligible cases to total Foster Care and Adoption Assistance cases served by the CWD. This basic methodology is applicable for distributing Title IV-E costs to comply with the one-calendar month provision in the DRA and will be used for that purpose. Under this methodology, the federal count will be adjusted to reflect only those months in which the proportionate share of total foster care administrative costs will be allocated to Title IV-E, based on a child's placement in an eligible facility.

Certification

The certification is required by the State Controller's Office. Payments of Federal and State funds held in trust for specific programs or purposes cannot be disbursed without certification by officials responsible for the obligations and disbursements of such funds. In the event this responsibility is delegated to another official, the name and title of the representative signing the certification must be shown. Certification is provided on the Expenditure Certification for the CWD CEC.

Attachments

The following attachments are an integral part of this CAP:

Attachment A: Description of Cost Pools on the DFA 325.1

Attachment B: DFA 325.1, County Expense Claim – Expenditure Schedule

Attachment C: Time Study Codes effective October – December 2005

Attachment D: Standards for Random Moment Time Study

Attachment E: Time Study Forms

Attachment F: County Time Study on Randomly Selected Days

Attachment G: Matrix

- Time Study Codes Matrix

- Non-Time Study Codes Matrix

DESCRIPTION OF COST POOLS
ON THE DFA 325.1, EXPENDITURE SCHEDULE

Descriptions of cost pools on the DFA 325.1 include examples of activities/expenses as follows: (This is not an all-inclusive list.)

I. Casework Costs

These are costs for the salaries and benefits paid to caseworkers and their first-line supervisors. Time study hours, or observations, for caseworkers are summarized by program/function for subsequent use in the allocation process.

Social Workers – Includes casework staff performing social services functions at the CWD complex, including Social Services Workers, Services Aides, Adoption Workers, and Appeals Workers.

Employment Services Workers – Includes casework staff providing employment training services, case management and needs assessment for the CalWORKs, Refugee Employment, Food Stamp Employment and Training and other county employment programs as well as referrals for service; also includes appeals workers preparing for and presenting information at hearings.

Eligibility Determination Workers – Includes casework staff (e.g., eligibility workers, quality control/assurance workers, etc.) performing eligibility determination/income maintenance activities, diversion activities, case file and data collection activities, authorization of Emergency Assistance services, food stamp certification, and Food Stamp Quality Control, eligibility functions (budget computations) and Child Support fiscal and case budget activities.

Fraud Investigators – Includes casework staff performing welfare fraud investigation and prosecution activities, preparing investigative and statistical reports, i.e., activities directly related to clarifying an allegation of fraud. Welfare Fraud investigative staff must have “peace officer” status.

II. Support Staff Costs

These are costs for salaries and benefits paid to employees performing clerical and administrative activities in support of the CWD. They are further refined to separate Direct-to-Function and Direct-to-Program Management Supervisors from clerical. This permits counties to isolate staff who are truly administrative for budget justification and administrative CAP implications. These cost pools would generally be described as follows:

General Costs – Salaries and benefits of full-time or part-time generic staff (e.g., Director, Deputy Directors, administrative professionals, supervisors, managers, clerical or other similar staff) who perform activities that have department-wide benefit.

General/Direct-to-Program Costs – Salaries and benefits of generic staff (e.g., administrative professionals, supervisors, managers, or other similar staff) who are assigned on a less than full-time basis to perform activities on behalf of a specific program.

Direct-to-Function Costs-Program Administration – Salaries and benefits of full-time or part-time administrative professionals, supervisors, managers, or other similar staff who oversee or are otherwise responsible to support a particular function(s) but are unable to identify time to specified programs. Staff would time study to the appropriate function.

Direct-to-Program Costs-Program Administration – Salaries and benefits of full-time or part-time CWD administrative professionals, supervisors, managers, or other similar staff who oversee or are otherwise responsible to support line staff for a specified program(s). Examples may include: first and second line supervisors of program units/section, program managers, and program specialists.

Direct-to-Function Costs-Clerical – Salaries and benefits of full-time or part-time clerical staff who perform clerical activities for caseworker staff responsible for a specific function(s). Staff would time study to the appropriate program.

Direct-to-Program Costs-Clerical – Salaries and benefits of full-time or part-time clerical staff who perform clerical activities in direct support of caseworker staff assigned to specific programs. Staff would time study to the appropriate program.

III. Support Operating Costs

CWDs may elect to direct charge support operating costs to a function or program, or allocate costs using allocable caseworker time study hours/observations or total paid caseworker hours for a quarter. The options made available will be based on an individual CWD's ability to compile and identify different costs to a function or program. Those costs that are direct charged to a function or program must be done so based on an appropriate methodology. The support operating costs, which typically have a department-wide benefit to all programs and cannot be direct charged to function or program, will be totaled and distributed to the five functions based on a ratio of the total caseworker allocable hours/observations or total paid caseworker hours for the quarter. CWDs will submit a letter of intent to CDSS to use the direct charge methodology. The letter will be reviewed by CDSS for completeness and a copy of the letter will be kept on file with the CWD for audit purposes.

Travel

These are costs of employee mileage allowances; parking fees; transportation fares; per diem expenses; purchase, rental, or lease of cars; fuel; car maintenance and repairs; garaging; and car insurance.

CWD Space and CCAP Space

These are costs of office space rental, depreciation, use allowance, or special agreement approved space; building repairs which are capitalized; alterations-lump sum if less than \$25,000, or amortized over three years if more than \$25,000; parking lots-leased or county-owned; maintenance if part of the lease agreement; and the unbilled portion of any rent or alteration cost paid from a county central support department and not previously billed to the CWD.

This group does not include the following costs:

1. Space used by staff development personnel for training or administrative purposes, if the space is separate from the CWD complex;
2. Space used for separate service centers, such as emergency shelter care facilities or client child care centers;
3. Space used for Food Stamp issuance or storage, if the space is separate from the CWD complex.

Other Operating Costs

These are costs of advertising for employment, contract bids; conference fees; insurance; interpreters; purchase, lease, rental, maintenance and repair of general office equipment; EDP equipment used solely for administrative purposes, e.g., word processors; fingerprinting fees; medical exams for employees; operating costs of employee child care centers, clinics, and gyms; overtime meals; printing; memberships, publications, and subscriptions; professional services, including management studies, audits, surveys; purchase of forms, supplies, and postage; refuse pick-up; security alarms and guards, if not for Food Stamp issuance; temporary help from employment agencies,, and pagers. Equipment for public assistance programs that exceeds \$25,000 is claimed through an annual use allowance of six and two-thirds percent or depreciated over the useful life of the item. Useful life is determined based on Internal Revenue Service (IRS) property classifications. CWDs are instructed to use the most current IRS regulations that apply. Equipment for non-public assistance programs that exceed \$5,000 is capitalized in accordance with OMB Circular A-87, Attachment B, Paragraph 19 (a)(2).

This subgroup does not include operating costs of service centers that are itemized on the Direct Cost Input Schedule.

Purchase of Services – Public/Private Agencies – CCAP

These are costs for administrative services provided to the CWD by other county central support departments which are either allocated or directly billed to the CWD. These are costs necessary for the administration of Federal Programs. Examples of these services include: central collections, County Counsel, Auditor-Controller, communications, and insurance.

The costs are divided into three sub-categories to separately identify direct-billed, County Counsel, and allocated costs. County Counsel costs must be direct billed to the benefiting program(s) or can be charged to Purchase of Services if these costs benefit all of the CWD. All direct-billed and allocated costs are reported to generic. In non-adoption counties where the CDSS operates the Adoption Programs, costs for County Counsel services performed for the Adoptions Program are to be reported direct to function and program; costs for all other County Counsel services are identified to function or generic, based upon the plan submitted by each non-adoption county. Costs may be claimed in this category only when the central service department is authorized in the CCAP to do so.

Purchase of Services – Public/Private Agencies – Direct Billed – Non-CCAP

These are costs for administrative services purchased from other county operating departments via an interagency or cooperative agreement, as specified in 45 CFR 95.507(6), and purchase of services costs from private agencies. Costs may be claimed as generic or direct to function/program.

IV. EDP Costs

These are EDP personal service and operating costs of the CWD and EDP services purchased from a private or public agency. If purchased from a public agency, such costs must be included in the CCAP, whether allocated or direct-billed. EDP equipment acquired at a unit cost that exceeds \$5,000 is subject to depreciation. The unit costs specifically refers to the cost of one piece of EDP equipment.

Prior to claiming EDP costs, the following requirements must be met:

1. All EDP equipment acquisitions and developmental projects must have prior federal and state approval as required in federal and state EDP regulations.
2. The EDP M and O costs are subject to CDSS review and approval in accordance with State EDP reporting standards.

3. The EDP services provided to the CWD by a central support data processing facility must be supported by a service agreement which specifies the services to be provided and the rates to be charged. Central support data processing operations must be included as part of the CCAP. Central support EDP costing methodologies are subject to the approval of the State Controller's Office.

CWD Allocable Personal Services

These are the allocable salaries and benefits for M and O and development activities of:

1. The CWD data processing staff assigned to perform EDP activities. Activities include system design, programming, and computer operation.
2. First-line supervisors of the above, and other administrative support staff performing activities which benefit the EDP function.
3. Clerical staff assigned in support of the above.
4. The prorated salary of CWD non-EDP staff performing EDP developmental activities on a temporary or intermittent basis.

CWD Direct Personal Services

These are direct-to-program salaries and benefits for M and O and development activities of:

1. The CWD staff assigned to coordinate site preparation and implementation, LAN administration, and training and conversion for developmental projects. Activities include system design, programming, and computer operation.
2. First-line supervisors of the above, and other administrative support staff performing activities which benefit the EDP function.
3. Clerical staff assigned in support of the above.
4. The prorated salary of CWD non-EDP staff performing EDP developmental activities on a temporary or intermittent basis.

CWD Operating Costs/Purchase of Services Non-CCAP

These are costs for the following CWD operating costs and services purchased from public/private vendors. Costs may be claimed to generic or direct to function/program.

1. EDP equipment directly attributable to an EDP system. Allowable equipment costs include depreciation for equipment which is either purchased, lease-purchased, or acquired under a lease-with-option-to-purchase agreement (exclusive of unallowable financing costs); or payments for leased equipment.
2. Software for programs which are leased or purchased and are used in the EDP equipment above.
3. Supplies used in the processing of information through the EDP system, including the costs of maintenance agreements on the above equipment.
4. Services for M and O, design, development, or installation purchased from a private vendor.

Public Agencies/Purchase of Services – CCAP

These are costs for M and O, design, development or installation acquired from a central support data processing facility which are either allocated or directly billed to the CWD through the CCAP. All costs are reported to generic.

V. Staff Development Costs

This cost pool includes salaries and benefits paid to employees performing staff development activities and costs associated with the operation of the staff development office.

CWD Personal Services/Operating Costs

These are costs for:

1. Salaries and benefits of staff development trainers; first-line staff development supervisors and non-supervisory staff development administrators; and clerical staff assigned to the staff development office.
2. Supplies and equipment for the staff development office.
3. Travel and per diem of staff development trainers.
4. Space, if separate from the welfare administrative complex, and rental space for training classes.

Purchase of Services/Direct Costs of Trainees

These are costs for:

1. Salaries and benefits or stipends of trainees who meet the criteria established in the CDSS Manual of Policy and Procedures, Division 14.
2. Tuition, books, travel, per diem, supplies and education materials of trainees attending specified types of in-service and out-service training.
3. Contracted public or private sector trainers and consultants.
4. Payments made to educational institutions for the development and provision of training, including: salaries, benefits, and travel of instructors and clerical support staff; teaching materials and equipment; and indirect costs if the education institution has a federally-approved indirect cost rate. Indirect costs cannot be claimed at the enhanced Title IV-E rate if the costs are not based on the criteria set forth in 45 CFR 235.64.

VI. Direct Costs

Costs included here are identified to specific programs within the applicable function and/or program: Social Services, CalWORKs, Other Public Welfare Programs, Child Care, and Nonwelfare, and itemized on the Direct Cost Input Schedule. Direct costs for CalWORKs and Child Care are further identified as unemployed/employed. Applicable costs may include: expenditures made on behalf of CWD clients; costs associated directly with the administration of grant maintenance activities, under specific circumstances; costs, such as CWD support operating costs and overtime salaries and benefits, which can be accurately determined to benefit a specific program; and start-up or one-time only costs, etc. CWDs also have the ability to charge overhead costs based on a particular methodology (e.g., square footage, full time equivalents, or per unit cost, etc.) provided that their intent to do so, and the chosen methodology is submitted to CDSS on the Direct Charge Methodology Certification. Direct costs are summarized and totaled by function.

VII. Program Fund Distribution – DFA 327 Series

Once the functional salary, allocable support, EDP, and staff development costs have been allocated, and direct costs charged to the appropriate program, they are processed through a series of computations to arrive at the proper federal, state and county share of cost for each program. Forms DFA 327.1 through DFA 327.5 are used for this purpose.

In addition, these pages are utilized to perform the shifts needed to allocate the proper funding for programs. The shifts which occur on these pages are

as follows: Public Assistance Food Stamps (PAFS) Caseload Shift; Federal/Non-Federal Persons Count for Foster Care and Adoptions; California Food Assistance Program (CFAP) Shift; Two-Parent Family Caseload Shift; The One-Third Initial Eligibility Shift; and the Emergency Assistance (EA)-Crisis Resolution (CR) Case Management (CM) Unit Cost Shift.

Form Number:
DFA325.1County Number
99Quarter:
06/30/2004**County Expense Claim (CEC)
Expenditure Schedule**

Page 1

Other

Expenditure Schedule		Social	Public	Child	Non		Total	Total	
Page 1	Services	CalWORKs	Welfare	Care	Welfare	Generic	Subgroup	Cost Pool	
	1	2	3	4	5		6	7	8

Casework Costs**A. Social Workers****B. Employment Services Workers.****C. Eligibility Determination Workers****D. Fraud Investigators****E. Total Casework Costs****Support Staff Costs****F. Direct to Function Costs -Gen Adm****F1. Direct to Program Costs -Gen****G. Direct to Function Costs -Program****G1. Direct to Program Costs -****H. Direct to Function Costs -Clerical****H1. Direct to Program Costs****I. Total Support Staff Costs****Support Operating Costs****J. Travel****K. Space****L. Space-Countywide Cost Alloc Pin****M. Other Operating Costs****Purchase of Services****N. Public & Pub/Priv Agy-Direct Bill****N1. Pub/Priv Agy Dir Bill-CCAP****N2. Pub/Priv Agy County Counsel****N3. Pub/Priv Agy Allocated -CCAP****O. Public/Priv Agy-Dir Bill-NonCCAP****P. Total Support Operating Costs****EDP Costs****Q. Maintenance and Operation (M&O)****R. Developmental Projects****S. Total EDP Costs****Staff Development Costs****T. CWD Personal Services/Operating****U. Pur of Svcs/Direct Cost of Trainees****V. Total Staff Development****Direct Costs****W. Total Direct Costs**

X. Sub- Total Allowable Welfare Cost

Y. Performance Incentives

Z. Total Allowable Welfare Costs

AA.Extraneous Costs (Summarized)

State of California-Health and Human Services Agency
Services

Department of Social

Form Number:
DFA325.1County Number
99Quarter:
06/30/2004**County Expense Claim (CEC) Expenditure Schedule**

Page 2

	Social Services	CalWORKs	Other Public Welfare	Child Care	NonWelfare	Total
AB. Casework (or Total Paid Casework) Hrs/		0.00	0.00	0.00	0.00	0.00
AC. Casework Ratios (line AB, columns 1 –	0.00000	0.000000	0.000000	0.000000	0.000000	0.000000

Federal/Nonfederal and CFAP Persons Count for Quarter

	<u>Adoption Assistance</u>	<u>AFDC-FC</u>	<u>Food Stamps</u>
AD. Federal Count 2/	0	0	0
AE. Nonfederal Count/CFAP – Families Count	0	0	0
AF. CFAP – Singles Count 4/	0	0	0
AG. Total	0	0	0
AH. Non/CFAP – Families Ratio (line AE/AG)	0.000000	0.000000	0.000000
AI. CFAP – Singles Ratio (line AF/AG)			0.000000

	<u>CWS Caseload</u>	<u>EA Caseload</u>	<u>Unit Cost</u>
AK. Family Maintenance	0	0	0
AL. Family Reunification	0	0	0
AM. Permanent Placement	0	0	0

	<u>Total Salaries and Benefits</u>
A. Social Workers	0
B. Employment Services	0
C. Eligibility Determination Workers	0
D. Fraud Investigators	0
Total Salaries	<u>0</u>

Attachment D

STANDARDS FOR RANDOM MOMENT TIME STUDY (RMTS)

CONTENTS	PAGE
A. Purpose of Random Moment Time Study	1
B. General Approach and Procedures	1
C. Approach to Categorizing Activity	2
D. Sample Observation Forms	2
E. County Coordinator's/Observer's Instructions	6
F. RMTS Sampling Plan	9

RANDOM MOMENT TIME STUDY

A. PURPOSE

The Random Moment Time Study (RMTS)

The RMTS is a tool which allows counties to account for the use of staff resources when claiming funds from the federal government under the Social Security Act to support social services and income maintenance programs. These programs require that activities performed and clients served conform to the laws which make the funds available. RMTS allows the county to characterize activity carried out by its services staff without keeping minute-by-minute records of activities during the day.

The RMTS approach, when combined with subsequent statistical analysis, satisfies public accountability requirements in an extremely efficient manner. However, the adequacy of the system in drawing down the federal funds which are available to finance programs is critically dependent on the willingness and ability of each staff person to accurately characterize the work he or she is performing at those times when activity recording is requested.

This is not always an easy task. The peculiarities of the definitions which describe what activities the federal government will fund do not always correspond well with the terms and concepts by which staff describe their work. Nor do the federal definitions necessarily coincide exactly with the categories and definitions which the state government may require for its own accounting purposes. Consequently, it is important that staff have a clear understanding of the concepts and definiteness used in the RMTS.

These instructions first lay out the general approach and procedures used in the RMTS. Then instructions are provided on how to characterize activity whenever activity recording is requested.

B. GENERAL APPROACH AND PROCEDURES

RMTS employs a Random Moment Observer System to record employee time. Periodically each included worker and first-line supervisor (excluding other supervisors and clerical and administrative staff) will be approached by a designated random moment observer who will ask the worker to characterize his/her activity at that moment according to the attached RMTS definitions, which the observer will have in hand.

The worker will indicate the code for the activity which most appropriately reflects the worker's actions at that moment. The observer will record the code on a summary sheet, and ask the worker to initial the code sheet indicating that his/her observation has been recorded for the designated observation moment.

If the worker was not available to the observer at the designated moment, e.g., if the worker is out of the office on business, or is on a break, the observer will leave the Random Moment Individual Worker Response Form (RMTS-3) on the worker's desk. The RMTS-3 indicates the date and time of the observation moment. Upon receipt of the RMTS-3 the worker recalls the activity being performed at the observation moment, enters the appropriate code on the RMTS-3, initials in the space provided, and returns the form to the observer.

Certain workers in remote locations or in small offices may be observed by telephone. Such workers are expected to keep a copy of the RMTS definitions near their telephone so that they may review them when they are called for an observation.

Workers and first-line supervisors included in a county's RMTS are all social services workers, all eligibility workers, employment workers, child care workers and fraud workers, as well as child support workers.

C. APPROACH TO CATEGORIZING ACTIVITY

Workers are instructed to select the code from the code list which most closely describes the activity in which the worker is engaged at the designated observation moment. Only one code per worker-observation may be selected.

- Social Services workers should use codes listed in the Social Services Function Program Code Description (PCD).
- Eligibility /child support/employment service workers should use codes listed in CalWORKs Function PCD.
- Public Assistance workers should use codes listed in the Other Public Welfare Function.
- Child Care services workers should use codes listed in the Child Care Function PCD.
- Non-Welfare workers should use codes listed in the Non-Welfare Function PCD.

D. SAMPLE OBSERVATION FORMS*

RMTS – 1 Random Moment Code Sheet

RMTS – 2 Observation Schedule

RMTS – 3 Individual Response Form

*Counties electing the RMTS methodology may design alternate forms for their use, provided that the minimum elements specified on these forms are included.

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

TIME STUDY

RMTS –1

RANDOM MOMENT CODE SHEET

County:_____ Cluster#:_____

Observer:_____ Coordinator:_____

Observation I.D. #_____ Date:_____ Time:_____

	<u>WORKER'S NAME</u>	<u>CODE</u>	<u>INITIALS*</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____
8.	_____	_____	_____
9.	_____	_____	_____
10.	_____	_____	_____
11.	_____	_____	_____
12.	_____	_____	_____
13.	_____	_____	_____
14.	_____	_____	_____
15.	_____	_____	_____
16.	_____	_____	_____
17.	_____	_____	_____
18.	_____	_____	_____
19.	_____	_____	_____
20.	_____	_____	_____

*Please note if observation was made by telephone (T) or via RMTS-3 form (RMTS-3)

Return this form to RMTS Coordinator identified above.

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

TIME STUDY

RMTS-2 RANDOM MOMENT TIME STUDY OBSERVATION SCHEDULE

Month of: _____

County: _____

<u>OBSERVATION #</u>	<u>CLUSTER #</u>	<u>DAY</u>	<u>DATE</u>	<u>TIME</u>
----------------------	------------------	------------	-------------	-------------

Do not reveal the time of observation to participants in advance.

CALIFORNIA DEPARTMENT OF SOCIAL SERVICES

TIME STUDY

RMTS-3: RANDOM MOMENT INDIVIDUAL WORKER RESPONSE

(This section to be completed by observer.)

Worker Name:_____

County:_____

Cluster #:_____

Observer:_____

Observation Moment I.D. #:_____

Date:_____

Time:_____

(This section to be completed by worker.)

Code:_____

Initials:_____

RETURN FORM TO OBSERVER INDICATED ABOVE.

E. COUNTY COORDINATOR'S AND OBSERVER'S INSTRUCTIONS

I. INTRODUCTION

These instructions define the responsibilities of county coordinators and random moment observers in carrying out the Random Moment Time Study (RMTS). The RMTS is designed to assure the proper distribution of administrative costs among the various federal and state funding sources which support social services in California.

The RMTS employs a Random Moment Observer System to generate statistically valid distribution of worker time among various activities which are supported by federal and state funding sources. The percentages derived from the RMTS are then applied to the administrative expenditures of the counties to compute the reimbursement from the state and federal funding sources.

This system requires that each caseworker in California be observed one moment each quarter, and that the worker characterizes his or her activity at that moment according to the Program Code Descriptions (PCD). Coordinators and observers bear the responsibility for submitting lists of workers who will participate in this study and for assuring that observations are carried out at the appropriate moment.

II. PARTICIPANTS

All social services, eligibility, child support, employment services, and welfare fraud workers are participants in the time study, including first-line supervisors. Clerical and other administrative support staff and supervisors above first-line (unless they carry their own caseload) are not included as respondents.

III. GENERAL PROCEDURES

A. Grouping of Workers for Sampling Purposes:

The designated county RMTS coordinators will maintain a list of all workers who meet the definition of "participant" (above). This listing should be done using the Random Moment Worker Code Sheet, RMTS-1. Whenever a worker is added or deleted from a group, names should be added or removed from the RMTS-1 at the time of submittal.

On the RMTS-1, the workers should be listed alphabetically next to the numbers 1 through 20. If the county has more than 20 participants, the coordinator must create two or more groups or clusters, so that no cluster has more than 20 participants. Clusters should be of approximately equal size, with workers placed into them based on physical proximity in the office or offices. In general, clusters should be as large

as possible, without exceeding 20 workers. Thus, a county with 24 participating workers would normally establish two clusters of 12 workers each. It is also permissible in such a circumstance to establish three groups of eight workers, for example, if the workers were located in three different buildings. However, in most circumstances administrative simplicity will be served by minimizing the number of clusters.

Since several workers in a county may be stationed in a remote location and will have to be telephoned at their observation moment to obtain the observation, it would be desirable to apportion these workers among the county's clusters. This will distribute among all the county's observers the burden of making these telephone calls.

The coordinator in counties with more than one cluster should submit a separate RMTS-1 for each cluster formed. Each cluster should be numbered in the Cluster #_____ space beginning with the number one.

B. Generation of Random Moments:

The county RMTS coordinator uses a random selection technique or computer software to schedule the moment for each cluster and prepares the RMTS Observation Schedule, Form RMTS-2. The RMTS-2 indicates for each cluster in the county the day, date, and time that the observation is to occur. All workers in the same cluster have the same random moment assigned to them.

C. Preparedness for RMTS Observations:

The county coordinator must keep the observation moments secret. Each coordinator should have trained two to three staff in each office, usually clerical staff, to serve as random moment observers. The additional observers should also be aware of the scheduled observation moments. Each moment should be the assigned responsibility of either the coordinator or one of the observers. There should be backups assigned to serve as the observers should the other observers be absent on the day of the scheduled observation. Each county coordinator is responsible for establishing a backup system.

D. Updating of Worker Lists:

The day before the scheduled observation, the RMTS-1 (Random Moment Code Sheet) should be checked. Worker's names that have been listed on the RMTS-1 should be checked. The workers listed should be those currently in the employment of the CWD and in the cluster identified in the log. Workers who have left the CWD or moved to another cluster since the RMTS-1 was last revised should be left off this cluster list. Workers who have joined the CWD or another cluster should be added to the appropriate RMTS-1.

E. Conducting the Observation:

At the time of the observation moment the observer should be equipped with an RMTS-1 in which the top section has been filled out, a supply of RMTS-3s (the Random Moment Individual Worker Response forms), and at least one copy of the Program Code Descriptions for each function.

At the moment indicated, the observer attempts to locate each worker in the cluster being observed. (For workers in remote locations, the observer telephones each worker to obtain an observation.) When a worker is found, the observer indicates that a time study observation is due.

The worker indicates the appropriate program code to the observer, and then initials the RMTS-1 next to his or her name, indicating that the observation has been made and recorded. (The observer will do this for remotely located workers, and will note that the observation was made by phone.) The observer enters the code on the RMTS-1.

F. Alternative Observation Procedure:

If the worker is not available at the time of the observation, the observer fills out the observer portion of the Random Moment Individual Worker Responses Form (RMTS-3) and leaves it on the worker's desk. The worker is responsible for filling out the remainder of the form and returning it to the observer. However, if the observer does not receive the form, it is his or her responsibility to follow up with the worker to obtain the observation. Upon receipt of the RMTS-3, the observer enters the appropriate code on the RMTS-1. In this instance, the worker's initials are not required on the RMTS-1, and the observer should enter "RMTS-3" in the initial space.

For remotely located workers, the observer must call later if the worker is not available at the observation. When the worker is reached, the observer enters the appropriate code on the RMTS-1, and enters a "T" in the initial space.

G. Submitting Observations in Timely Fashion:

The completed observations are due to the county RMTS coordinator within three days after the observation moment. This includes only the RMTS-1 for the completed observation moment.

H. Workers on Leave:

If a worker is on leave at the moment of an observation and this is known to the observer, the observer may enter the nonallocable code without consulting the worker or seeking initials. On occasion an observation moment may fall on a day when none of the workers is at work. The nonallocable code should be entered for all such workers.

I. Missed Observations:

If an observer for whatever reason fails to complete the observation of a cluster at the scheduled time, this fact should be communicated to the RMTS coordinator as soon as possible. A makeup observation may be requested.

F. RMTS SAMPLING PLAN

An estimate is desired of the proportion of time in a certain period that a class of workers is engaged in some defined activity. A Random Moment Time Study (RMTS) is an effective and efficient way of accomplishing this.

The random moment sampling procedure consists of selecting at random a series, say “n”, times (or “moments”) within the specified time frame, and at each of these moments observing the activity of a randomly selected worker. The number of times (say, “r”) that the workers are observed to be engaged in the defined activity of interest is counted and that count divided by “n” is taken as an estimate of the proportion of time that the sampled class of workers were engaged in the defined activity during the specified period.

Properly conducted, the RMTS procedure will measure unbiasedly the proportion of time spent in activities of long or short duration, and which occur frequently, irregularly, or rarely in the period. The accuracy of the resulting proportion estimate, $p = r/n$, can be determined in advance by statistical theorems associated with the well-known binomial distribution.

In particular, suppose it is desired that the error in the proportion estimate be less than a given value, say “d”, with at least 95 percent confidence. Then, letting “P” represent the true population proportion, the accuracy requirement may be written:

$$(1) \quad \text{Probability } (|p-P| < d) > .95$$

Under the binomial model the expected value of p is P, and the variance of the estimator p is $P(1-p)/n$. We omit discussion of the so-called finite population correction factor, which in our circumstance will have a negligible effect. Further, the values of n that we will be considering will be large enough that the normal approximation to the binomial distribution will be completely satisfactory. This permits us to immediately write:

$$(2) \quad \text{Pr } \{|p-P| < 1.96 \text{ SQRT } [P (1-P) / n]\} > .95,$$

and the desired result (1) is achieved by setting

$$(3) \quad d = 1.96 \text{ SQRT } [P(1-P)/n] \quad , \text{ or}$$

$$(4) \quad d^2 = 1.96^2 P(1-P)/n,$$

and solving for n,

$$(5) \quad n = (1.96/d)^2 P(1-p).$$

Thus (5) above is the standard formula for the random sample size required to estimate a binomial parameter P with 95 percent confidence that the error in the estimate will be less than d . Let us relate this to three standards of precision that have been used in time allocation systems and accepted for federal audit purposes:

- (1) 95 percent confidence that the error in the proportion estimate is less than .02. In this case (5) becomes:

$$n = (1.96/.02)^2 P(1-P),$$

and it can be shown that the largest n is required when P is .5, in which case $n = 2400$.

- (2) 95 percent confidence that the error in the estimate is less than .01 when $P = .05$. In this case formula (5) gives an n of 1825.
- (3) An accuracy equivalent to a simple random moment sample of 1900 observations.

The three standards are roughly consistent, and it appears sufficient to set as a standard a precision equivalent to a 1900 point RMTS.

One RMTS design alternative is to sample the workers in clusters. This administrative convenience will lose little statistical efficiency as long as the activities of the workers within the clusters have little correlation. This would seem to be the case, but efficiency loss, if any, is an empirical question best measured when observation results are in and hence, can be determined.

The Sample Size

For federal claiming purposes, the total statewide sample size should be large enough to result in a net sample of at least 1900 points after allowing for loss due to moments falling on off-duty hours for the sampled worker and other missing observations. For example, a statewide sample of 2500 worker-observations would allow about 24 percent sample attrition and adjustment for cluster sampling. An adequate statewide sample, therefore, for federal claiming purposes only, would be about 2500 gross observations per quarter.

For sub-state and county allocation purposes, however, California is proposing to conduct time studies valid at the county level. Therefore, counties using the RMTS methodology will each need to conduct statistically valid samples, which will require a minimum of 2500 observations per quarter per county.

For several large counties in California, sampling 2500 observations per quarter would result in rather infrequent time study experience for individual workers and

might thereby undercut the validity of the process. It is expected that a minimum of one observation experience per quarter will help assure consistency in the process.

Therefore, the sampling plan is for each county participating in the RMTS methodology to collect a minimum of 2500 worker observations per quarter, except that no participating county may collect less than one observation per worker per quarter on average.

This level of sampling at the county level will result in an extremely high precision and extremely low error in the statewide sample, far in excess of federal requirements.

Design Features

There are several considerations that go into the design of a random moment time study:

- The time period sampled should be as representative as possible of the period to which we wish to infer, preferably spanning the entire period. To represent a year's activity, it is better to sample the full year or at least months rather than days or weeks. It is also better to balance the sampling period across days of the week. This design quality may be moderated if we can assume that the pattern of staff activities does not vary greatly across the period.
- The daily time frame for sampling should be broad enough to cover the great majority of staff work hours, even if this means oversampling because staff will not be on duty for many sample moments.
- Sample moments should be balanced or random within the time frame.
- Staff members should be sampled in random order. A random permutation of staff (rather than simple random sampling) has a slight advantage in providing greater assurance of sample balance across staff.
- Some degree of observation (as opposed to full self-report) should be incorporated.
- The sample size must be inflated to allow for, say 30 percent off-duty or non-work activity, but every effort should be made to keep the number of erroneously missed observations to a minimum.

Sampling Mechanisms

The required random sample may be obtained in several ways. The most understandable perhaps is a simple physical model based on say, rolling a die, flipping a coin, or drawing a card. Another valid procedure relies upon linkage to a

random number table. Finally, computer programs can do the job and save a great deal of clerical detail work.

Time Frame

The time study will be ongoing and will include all regular workdays of the year, excluding scheduled holidays. The daily time frame will be set by each county to correspond to its unique work patterns. A minimum of six core hours per day will be sampled for each workday.

Staff Roster

The clusters are defined by counties, first identifying groups of staff, usually co-located and numbering 6 to 20 individuals, who will be contained in a cluster of workers.

Sampling Procedure

A sample period consists of one quarter, and all minutes in the core work hours of each workday in the quarter constitute the random moment sample pool. Then one moment is randomly selected from this pool, and is assigned to a cluster number randomly selected from the cluster sample pool. These moment and cluster numbers are removed from their pools.

A second moment is selected and assigned to a remaining cluster number, then a third, and so forth, until all clusters have received an assigned moment.

Each moment/cluster pair is assigned an "observation identification number" for control purposes. The resulting moment/cluster/I.D. number triads are printed and distributed for timely conduct and reporting of the observations via form RMTS-1.

Attachment E
DFA 7

[illegible]

Attachment E
DFA 10

[illegible]

ATTACHMENT E
DFA 10

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NON-TSCs Matrix

Attachment 1

PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
001	ADOPTIONS OPPORT DEMO PROJECT	SS		X	Adoption Demo/Co	88/00/00/12		-	Captures costs of providing support for demo projects to improve adoption practices to gather info on adoptions; and to provide training and technical assistance to improve adoption services, particularly for children with special needs.
004	PROBATION PQCR	SS		X	Title IV-E/SGF/CO	50/35/00/15		-	PQCR is to learn how to improve CWS and practices in CA both in the participating Co and in other jurisdictions as well.
006	STAP-RESPITE CARE	SS		X	SGF/CO	00/70/00/30		005	Provides temporary relief for specially trained pre-adoptive/adoptive parents to enable them to improve/maintain parenting functions. Costs shift from PC 005 based on federal/nonfederal foster care caseload.
008	SUO-RELATIVE/NON-RELATIVE HOME APPVLS	SS	X		SGF	00/100/00/00		007	Costs shift from PC 007 based on federal/nonfederal foster care caseload.
023	IHSS ADVISORY COMMITTEE	SS		X	Title XIX/SGF	00/53/47/00		-	In accordance with Assembly Bill 1682, provides recommendations on modes of services to be used in the county for IHSS.
	Shasta's Children's Prog Consortia - NF	SS	X		CO	00/00/00/100		126	Costs shift from PC 126 based on federal/nonfederal foster care caseload.
034	SUO CWSOIP PC032/SUO Cohort 1 PC032	SS	X		SGF	00/100/00/00		032	Costs shift from PC 032 based on federal/nonfederal foster care caseload.
039	SUO/CWSOIP/COHORT 1-NONFED	SS	X		SGF	00/100/00/00		037	Costs shift from PC 037 based on federal/nonfederal foster care caseload.
089	SUO-PEER QUALITY CASE REVIEW	SS	X		SGF	00/70/00/30		088	Costs shift from PC 088 based on federal/nonfederal foster care caseload.

NON-TSCs Matrix

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PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
100	SPECIAL CARE INCEN & ASSIST PROG	SS		X	SGF	00/100/00/00		-	Costs for the purchase of goods/services for direct benefit of AFDC-FC special needs children placed in foster family homes, home of relatives or nonrelated guardians. "Funds are limited to: Respite Care: This includes the purchase of respite care services and/or development and maintenance of a respite care program and Direct Costs: This includes the purchased of goods or services on a nonrecurring or as needed basis which are not allowable costs in California's Specialized Care System or are not available through other funding sources. Such items and services may include wheelchair ramps, apnea monitors, glasses, psychiatric visits, orthodontia and equipment and/or activities which will stimulate the child's physical and/or emotional growth."
106	EA-CO OP-ESC (1-30 DAYS)	SS		X	TANF/CO	85/00/00/15		-	Established to allow counties to claim TANF funds for the costs of county-operated ESC and contracted ESC.
107	EA-CO OP-ESC (OVER 30)	SS		X	TANF/CO	50/00/00/50		-	Established to claim the cost of county-operated emergency shelter care over 30 days.
108	IHSS-PCSP WELF STAFF SVCS PROVS	SS		X	SGF/Title XIX/CO	00/32.5/50/17.5		-	Established to capture costs for county homemakers providing authorized services to PCSP recipients.
111	EMANCIPATED YOUTH STIPENDS	SS		X	SGF	00/100/00/00		-	Established to capture costs that assist emancipating foster youth with finding affordable housing, text books for college or vocational training, employment searches, emergency personal needs and bus vouchers.

NON-TSCs Matrix

Attachment 1

PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
119	PUBLIC AGENCY IV-E PASS THROUGH	SS		X	IV-E/CO	50/00/00/50		-	Counties may pass on Title IV-E funds to other county public agencies, such as Probation and Mental Health, who could perform eligible administrative activities for children at risk of, or currently placed in foster care. In order for the child to be considered a candidate for foster care, the county's involvement with the child and family must be for the specific purpose of either removing the child from the home or preventing removal. Reimbursable activities are limited to the examples provided in 45 CFR Section 1356.60(c). Examples include: Referral to Services, Preparation for and participation in judicial determinations, Placement of the child, Development of a case plan, Case reviews, Case management and supervision, and Data collection and reporting.
121	NONRECURRING ADOPTION EXP. REIMB. PROG	SS		X	Adoption IV-E/SGF	50/50/00/00		-	Captures reimbursement costs up to \$2,000 or such lower amount as set by the State for non-recurring adoption expenses of parents who adopt children with special needs.
123	ADOPTIONS/FED DIRECT COSTS	SS		X	Adoption IV-E/SGF	50/50/00/00		-	Captures costs spent on transportation, paternity testing, medical exams, maternity care abatements, psychological evaluations, maternity care program payments and contracted services.
126	Shasta's Children's Programs Consortia	SS		X	Title IV-E/SGF/CO	50/35/00/15		-	Captures contracted costs the county claims for development and implementation of family centered practice and programs.

NON-TSCs Matrix

Attachment 1

PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
127	PROBATION IV-E CASE MGT	SS		X	Title IV-E/CO	50/00/00/50		-	Captures costs for case mgt. activities of children in foster care; case assessment, development of case plans, monitoring case plan goals (compliance with court orders) referrals; used when the child is in out of home placement, including relative placements. Note: Reimbursement of Title IVE eligible activities based on MOU between CWD and Probation Office for wards placed in Foster Care.
128	PROBATION IV-E/PREPLACEMENT	SS		X	Title IV-E/CO	50/00/00/50		-	Captures costs for activities in preparation for placement, placement and referral costs before the child is placed in foster care; only for children actually placed in foster care and determined eligible under title IV-E. See "Note" for program code 127.
129	PROBATION IV-E/ELIGIBILITY	SS		X	Title IV-E/CO	50/00/00/50		-	Captures costs for activities in initial, continuing, and redetermination of eligibility; including obtaining, updating, recording documentation into case files re: for Title IV-E foster care child placed with the Probation Office. See "Note" for program code 127
130	PROBATION IV-E/TRAINING	SS		X	Title IV-E/CO	75/00/00/25		-	Captures costs when providing or participating in training related to Title IV-E/Probation Officer activities. See "Note" for program code 127.
131	PROBATION IV-E/LICENSING	SS		X	Title IV-E/CO	50/00/00/50		-	Captures eligible Title IV-E licensing activities performed by Probation Officers for Pass Through.
132	PROBATION IV-E/ADOPTIONS	SS		X	Title IV-E/CO	50/00/00/50		-	Captures costs on activities directed to a child in adoptive placement; child adoptability, assessment, adoption screening and home study. See "Note" for program code 127.
134	EA-CONTRACTED-ESC (1-30 DAYS)	SS		X	TANF/CO	85/00/00/15		-	Established to allow counties to claim EA funds for the costs of county-operated ESC and contracted ESC.

Effective: 7/1/2007

Revised: 06/25/2008

NON-TSCs Matrix

Attachment 1

PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
136	EA-CONTRACTED ESC (OVER 30)	SS		X	TANF/CO	50/00/00/50		-	Established to claim the cost of contracted emergency shelter care over 30 days.
137	SA/HIV INFANT-FOSTER PARENT TR	SS		X	Title IV-E/SGF/CO	75/17.5/00/7.5		-	Capturing the costs of providing short-term training to prospective and current foster parents for the Options for Recovery program. Allowable costs include travel, per diem, registration or tuition fees, books, and supplies.
156	FOSTER FAMILY LICENSING-NONFEDERAL	SS		X	SGF	00/100/00/00		-	Costs shift from PC 155 & 158 based on federal/nonfederal foster care caseload.
172	SA/HIV INFANT PROGRAM	SS		X	SGF/CO	00/70/00/30		-	Captures costs for specially recruited and trained foster family individuals and respite care agencies to provide respite care for children who have medical problems related to drug or alcohol.
190	OCOP/GR SOCIAL SERVICES (Over 30 Days)	SS		X	CO	00/00/00/100		-	Captures costs associated with the provision of social services to individuals or groups who are not linked to any program previously defined and/or the provision of social services to recipients of General Relief who do not qualify for services under other categories. Also includes the provision of non-CSBG services to refugees.
195	SUO-SA/HIV INFANT-FPAR TRG NF	SS	X		SGF/CO	00/70/00/30		137	Costs shift from PC 137 based on federal/nonfederal foster care caseload.
358	SUO-CWS BACKGROUND CHECK (NON-FEDERAL)	SS	X		SGF	00/100/00/00		359	Costs shift from PC 359 based on federal/nonfederal foster care caseload.
493	SUO KINSHIP/FC EMERG FUNDS	SS	X		SGF	00/100/00/00		562	Costs shift from PC 562 based on federal/nonfederal foster care caseload.
505	AB 2129 FOSTER PARENT TRAIN-NF	SS		X	SGF/CO	00/100/00/00		504	Costs shift from PCs 504 & 506 based on foster care caseload.
507	AB 2129 FOSTER PARENT RECRUIT-NF	SS		X	SGF	00/100/00/00		506	Costs shift from PC 506 based on foster care caseload.

NON-TSCs Matrix

Attachment 1

PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
520	EA-CRISIS RESOLUTION	SS		X	TANF/CO	85/00/00/15		-	Capture the cost of EA-CR services purchased by the CWD for eligible EA families. Allowable costs may include counseling, in-home caretakers, respite care, therapeutic day services, teaching and demonstrating homemakers, parenting training, substance abuse testing, and transportation related to the above.
536	SACWIS-M&O	SS		X	Title IV-E/SGF/CO	50/35/00/15		-	Captures and funds M&O costs for CWS/CMS activities. The allocation of costs to all benefitting programs is based on the approved CWS/CMS allocation methodology included CCAP section 3: Intro 1, EDP Costs. For 06/07 all costs claimed to this code will be allocated using state level adjustment.
557	CWS/CMS STAFF DEVELOPMENT	SS		X	Title IV-E/SGF/CO	75/17.5/00/7.5		-	Captures federally eligible costs for activities of social workers/clerical staff development and for new hires, intermediate/advance training, management/supervisory training and database training. The allocation of costs to all benefitting programs is based on the approved CWS/CMS allocation methodology included CCAP section 3: Intro 1, EDP Costs. This code represents only the CWS/CMS share of the costs (78.49%). Other funding sources are direct charged their share of the costs based on this year's allocation percentages.
558	CWS/CMS STAFF DEVELOPMENT-NF	SS		X	SGF/CO	00/70/00/30		557	Costs shift from PC 557 based on federal/nonfederal foster care caseload.
561	SUO-SA/HIV INFANT-RECRUIT NF	SS	X		SGF/CO	00/70/00/30		523	Costs shift from PC 523 based on federal/nonfederal foster care caseload.

NON-TSCs Matrix

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562	KINSHIP & FOSTER CARE EMERGENCY FUNDS	SS		X	Title IV-E/State	50/50/00/00		-	This has been established to capture costs associated with children who are, or will be placed with relative caregivers. These services are provided to remove barriers to making the placement of foster children with relative caregivers and foster parent successful. Activities are limited to items such as beds, cribs, and smoke detectors that are needed in order to license or approve a foster family home.
563	SUO KINSHIP/ FOSTER CARE EMERGENCY FUND	SS	X		SGF	00/100/00/00		-	For claiming expenditures exceeding allocated funding from PC 562.
567	ADOPT INDEPEN-CO CO COSTS/NF	SS		X	SGF	00/100/00/00		-	Captures costs tracking adoption county counsel activities; to capture costs associated with the termination of parental rights for children who are ineligible for Federal foster care or SSI.
568	ADOPT-CO CO COSTS/FED	SS		X	Title IV-E/State	50/50/00/00		-	Captures costs on time spent tracking adoption county counsel activities; to capture costs associated with the termination of parental rights for children who are eligible for Federal foster care or SSI.
575	CWS-TRAINING ADMIN	SS		X	Title IV-E/SGF/CO	50/35/00/15		-	Identify and fund administrative costs related to staff training provided by both CWDs and through contract with Universities.
576	PROBATION IV-E TRAINING ADMIN	SS		X	Title IV-E/CO	50/00/00/50		-	Established to capture administrative costs related to probation foster care training. Counties must ensure that invoices clearly distinguish training from administrative costs.
579	MO VISITS/GROUP HOMES/PROBATION	SS		X	Title IV-E/SGF	50/50/00/00		-	Established to capture all probation costs associated with the monthly visits.

NON-TSCs Matrix

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PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
581	NF MO VISITS/GROUP HOMES PROBATION	SS		X	SGF	00/100/00/00		-	Captures nonfed probation costs after the non-federal discount rate is applied for activities associated with the monthly visits.
584	SB 163 COUNTY ONLY	SS	X		CO	00/00/00/100		-	For shifting County salary and benefits costs from PC 565 so CWDs are not reimbursed twice for maintenance payments.
586	NF MO VISITS/GROUP HOMES/CWD	SS		X	SGF	00/100/00/00		577	Costs shift from PC 577 based on federal/nonfederal foster care caseload.
592	OCOP/GR NON-EDP	SS		X	CO	00/00/00/100		-	Captures costs used for those programs that benefit from county EDP operations/costs. For the GR program and for individuals who are not eligible for services under other programs.
694	SUO-CASE MGMT FED/NON-FED	SS	X		SGF	00/85/00/15		695	Cost shift from PC 695 based on federal/nonfederal foster case caseload.
695	EA CASE MANAGEMENT TITLE IV-E	SS	X		Title IV-E/SGF/CO	50/35/00/15		148	Captures costs that include but are not limited to developing a case or service plan for a child working with foster or adoptive parents, case and administrative reviews, case conferences and permanency meetings. Costs shift from PC 148 based on EA caseload.
702	IV-E Waiver Prob	SS	X	X	Title IV-E/Co	50/00/00/50			Flexible funding costs for title IV-E waiver project
703	CWSOIP/Probation	SS		X	Title IV-E/SGF	50/50/00/00		-	Captures CWSOIP probation costs for Title IV-E eligible activities. County Probation Agencies must ensure that only Title IV-E eligible costs for IV-E eligible children are submitted to the County Welfare Department for reimbursement.
704	CWSOIP/Probation Nonfed	SS			SGF	00/100/00/00		-	Captures CWSOIP probation costs for non-Title IV-E activities.

NON-TSCs Matrix

Attachment 1

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035	SPECIAL CIRCUM ALLOW PROG SERVICES	OPW		X	CO	00/00/00/100		-	Captures costs for provision of services (cash grant payment activities) for eligible recipient.
069	SAWS FS-CO SHARE TOWARD MOE	OPW		X	CO	00/00/00/100		-	Captures costs that accumulates the county share of SAWS FS on a quarterly basis; the claimed amount is included in the adjustment to the county MOE.
098	EBT FS CO SHARE TOWARD MOE	OPW		X	CO GF	00/00/00/100		-	Capture county share of costs incurred at the maintenance & operations phase of the EBT project countable towards county's CalWORKs MOE, captured on a quarterly basis. Claimed amount included in adjustment made to county MOE via pc 321.
214	FSOLIS	OPW		X	FS admin/SGF/ Co GF	50/35/00/15		-	Captures costs for online food stamp issuance activities, based on direct access to household information on the master issuance file.
318	OCOP/GR - LEADERS	OPW		X	CO GF	00/00/00/100		-	Captures costs associated with eligibility, case processing, and investigation activities for general relief assistance program using LEADERS system.
353	NONALLOCABLE	OPW		X	CO GF	00/00/00/100		-	Captures costs associated with vacation, breaks, sick leave, holidays, and any other paid time-off; also include dock, furlough, and leave without pay time.
468	FSET/SUPP SVCS	OPW		X	Food stamp admin/ CO	50/00/00/50		-	Captures costs associated with support services activities that includes, but not limited to case work, transportation, dependent care, counseling services.
606	CFAP - FAMILIES	OPW	X		SGF	00/100/00/00		-	Captures costs associated with administrative activities for CFAP Families populations. Families are defined as including a dependent minor child or children.

NON-TSCs Matrix

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PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
609	CFAP - SINGLES	OPW	X		SGF	00/100/00/00		-	Captures costs associated with administrative activities for CFAP Singles populations. Singles are defined as individuals 18 years of age and older without dependent minor child/children.
028	STATE ONLY CAL-LEARN-SUPPORT SVCS	CW		X	SGF	00/100/00/00		-	Captures costs for support services activities associated with the sanctioned Cal-Learn cases and those AUs that contain a sanctioned Cal-Learn teen parent.
109	WTW-2 PRNT FAM-GENERAL	CW		X	TANF	100/00/00/00		-	Captures support staff costs associated with the WtW State Only Two-Parent Families-General activities.
233	CALWORKS-SUPP SERV:GRANTS AND LOANS	CW		X	TANF	100/00/00/00		-	Captures costs of supportive services; providing grants/loans for goods, services, and activities that will assist eligible clients to become self sufficient.
236	CALWORKS LEADERS - LA only	CW		X	CO GF	00/00/00/100		-	Captures Los Angeles County's welfare data system costs for the automation data sharing of "mutual" participants in CalWORKs and the CWS/CMS (ISAWS) data system.
312	PA FOOD STAMP FRAUD	CW		X	FS-Admin/SGF/CGF	50/42.5/00/7.5		-	Captures costs for activities related to a case receiving both federal CalWORKs and Food Stamps.
403	AB98 subsidized Empl.	CW		X	TANF	100/00/00/00			Funds spent on wage subsidies - 50% of CWs participants wage subsidy.
404	AB98 NonFed subsidized Empl.	CW		X	SGF	00/100/00/00			50% of nonfederal CWs participant wage subsidy
432	CAL-LEARN SUPPORT SERVICES	CW		X	TANF	100/00/00/00		-	Captures cost of providing support services; child care, transportation and ancillary related to school attendance; helps pregnant and parenting teenagers on welfare overcome barriers with getting high school diploma.

NON-TSCs Matrix

Attachment 1

PC	PC Title	Function	SUO Code	Direct Charge Code	Funding Source	Sharing Ratio: Fed/State/ Health /Co		Fed/ NonFed Disc Ratio, Shifting from PC	DESCRIPTION OF NON-TSC
602	SAWS-LEADER MAINTENANCE AND OPERATION	CW		X	TANF	100/00/00/00		-	Captures costs associated with the maintenance and operation of the Los Angeles County's Legacy systems. With the implementation of the SAWS - LEADER system in the County, the cost of the existing Legacy system will be reduced.
625	CALWORKS MENTAL HEALTH SVCS	CW		X	SGF	00/100/00/00		-	Established to capture the costs for mental health treatment services provided to CalWORKs recipients.
628	CALWORKS SUBS ABUSE TREAT	CW		X	SGF	00/100/00/00		-	Captures costs for substance abuse treatment services provided to CalWORKs recipients.
633	WTW GENERAL	CW		X	TANF	100/00/00/00		-	Capture costs associated with WtW General Program phases (i.e., pre-assessment, assessment, post-assessment, etc).
649	NONFED CAL-LEARN SUPPORT SVCS	CW		X	SGF	00/100/00/00		-	Established for claiming support services direct costs associated with the Nonfederal Cal-Learn Program.
666	STATEWIDE ADMIN CAP ADJUSTMENT	CW	X		CO GF	00/00/00/100		-	Identify those expenditures, to ensure it does not exceed the required 15 percent administrative cap on expenditures, such as eligibility determinations, administrative costs incurred by contractors, automation costs not related to tracking and monitoring of TANF requirements, and costs of fraud and abuse units.

COUNTY COST ALLOCATION PLAN (CCAP) MATRIX

prepared by

California Department of Social Services, Fiscal Systems Bureau

The County Cost Allocation Plan (CCAP) matrix is intended for informational purposes only and will be updated on an annually basis.

The matrix includes program codes/names, benefitting programs, sharing ratios and allocation methodologies.

Program code changes are transmitted through county fiscal letters (cfl's) which includes county cost claiming instructions. These updates are available on the California Department Social Services website at www.dss.cahwnet.gov.

Please note that ultimate funding for some of the program codes may change due to adjustments made during the state fiscal year end closing process (i.e., application of TANF Maintenance of Effort (MOE) requirements, use of Title XX Block for eligible activities/functions).